VILLAGE OF PERRYSVILLE

ASHLAND COUNTY, OHIO

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED
DECEMBER 31, 2024 & 2023

Julian & Grube

Serving Ohio Local Governments

OHIO AUDITOR OF STATE
KEITH FABER

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Village Council
Village of Perrysville
120 North Bridge St
Perrysville, Ohio 44864

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Village of Perrysville, Ashland County, prepared by Julian & Grube, Inc., for the period January 1, 2023 through December 31, 2024. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Perrysville is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 11, 2025

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Village of Perrysville
Ashland County
120 North Bridge St
Perrysville, Ohio 44864

We have performed the procedures enumerated below on the Village of Perrysville's (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding $10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.

2. We agreed the January 1, 2023 beginning fund balances for each opinion unit recorded in the Cash Summary by Fund Report to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2023 balances in the Cash Summary by Fund Report. We found no exceptions.

3. We agreed the 2024 and 2023 bank reconciliation UAN Balances and Adjusted Bank Balances as of December 31, 2024 and 2023 to the total fund cash balances reported in the Cash Summary by Fund Report and the financial statements filed by the Village in the Hinkle System. The amounts agreed.

4. We confirmed a portion of the December 31, 2024 bank account balances with the Village's financial institution, another portion with the Ohio Pooled Collateral System, and we observed the remaining year-end bank balance on the financial institution's website. We agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation and found included in the bank balances was $200 of petty cash for which no policy or confirmation could be provided to support this amount.

5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
    a. We traced each debit to the subsequent January bank statement. We found no exceptions.
    b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.

6. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
    a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
    b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the County Vendor Reports for 2024 and a total of 5 from 2023:
    a. We compared the amount from the above named reports to the amount recorded in the Receipt Export Report. We found that the amount recorded for the second half real estate distribution in 2024 was equally overstated in both receipts and disbursements by $788. However, because we did not inspect all tax and intergovernmental receipts, our report provides no assurance regarding whether or not other similar errors occurred.
    b. We inspected the Receipt Export Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
    c. We inspected the Receipt Export Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.

2. We inspected the Receipt Export Report to determine whether it included 2 real estate tax receipts for 2024 and 2023. The Receipt Export Report included the proper number of tax receipts for each year. We found no exceptions.

3. We confirmed the individual amount paid from the Ohio Department of Natural Resources (ONDR) to the Village during 2023 with ODNR. We found no exceptions.
    a. We inspected the Receipt Export Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
    b. We inspected the Receipt Export Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

4. We confirmed the individual amount paid from the Ohio Public Works Commission (OPWC) directly to a contractor on the Village's behalf during 2024 with OPWC. We found no exceptions.
    a. We inspected the Receipt Export Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
    b. We inspected the Receipt Export Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

5. We confirmed the individual amount paid from the Ohio Water Development Authority (OWDA) to the Village during 2024 with OWDA. We found no exceptions.
    a. We inspected the Receipt Export Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
    b. We inspected the Receipt Export Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Income Tax Receipts

1. We selected 5 income tax returns filed during 2024 and 5 from 2023.
    a. We compared the payment amount recorded on the tax return to the amount recorded on the deposit journal report. The amounts agreed.
    b. We compared the deposit journal report total from procedure a. to the amount recorded as income tax receipts in the Receipt Export Report for that date. The amounts agreed.
    c. We compared the date of the receipts to the date the receipts was posted in the Receipt Export to determine whether the receipts were recorded in the year received. We found no exceptions.
    d. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated December 7, 2015. We determined there were no additional (council or voter) approved amendments to the original ordinance.

2. We selected 5 income tax refunds from 2024 and 5 from 2023.
    a. We compared the refund paid from Payment Export Report to the refund amount requested in the tax return. The amounts agreed.
    b. We observed whether there was approval by the Village Administrator on each of the refunds. We found that none of the refunds examined were approved by the Village Administrator.
    c. We observed the refunds were paid from the General Fund as is required. We found no exceptions.

Water and Sewer Fund

1. We selected 10 Water and Sewer Fund collection cash receipts from the year ended December 31, 2024 and 10 Water and Sewer Fund collection cash receipts from the year ended 2023 recorded in the Receipt Export Report and determined whether the:
    a. Receipt amount per the Receipt Export Report agreed to the amount recorded to the credit of the customer's account in the Accounts Receivable Report. The amounts agreed.
    b. Amount charged for the related billing period:
        i. Agreed with the debit to accounts receivable in the Accounts Receivable Report for the billing period. We found no exceptions.
        ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
    c. Receipt was posted to the proper funds and was recorded in the year received. We found no exceptions.

2. We observed the Accounts Receivable Aging Report.
    a. This report listed $39,571 and $31,242 of accounts receivable as of December 31, 2024 and 2023, respectively.
    b. Of the total receivables reported in the preceding procedure, $2,466 and $1,742 were recorded as more than 90 days delinquent.

3. We observed the Adjustments Report.
    a. This report listed a total of $40,630 and $4,020 non-cash receipts adjustments for the years ended December 31, 2024 and 2023, respectively.
    b. We selected 5 non-cash adjustments from 2024 and 5 non-cash adjustments from 2023, and inquired whether the Village Administrator approved each adjustment. There was no written evidence of approval by the Village Administrator.

Debt

1. From the prior audit report, we observed loans were outstanding as of December 31, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3.

2. We inquired of management and inspected the Receipt Export Report and Payment Export Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances.

3. From the summary of outstanding debt for 2024 and 2023 below:
   a. We agreed the principal and interest payments from the related debt amortization schedules to water and sewer fund payments reported in the Payment Export Report and included the total principal payments for both years in the table below. We found no exceptions.
   b. We compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.
   c. Based on the principal payments made, we agreed the outstanding balances to debt amortization schedule and included the outstanding balances in the summary table below. We found no exceptions.
   d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Village was in compliance with its debt covenants. The Village did not have any debt covenants that would result in modification of terms or cancellation of the debt.

Summary Debt Table					
Debt Issued	**Carry Forward Balance 1/1/2023**	**New Issue 2023**	**New Issue 2024**	**Total Principal Payments 2023/2024**	**Outstanding Balance 12/31/2024**
OWDA #3931	$10,497	$0	$0	$(10,497)	$0
OWDA #6305	$38,147	$0	$0	$(6,329)	$31,818
OWDA #6932	$168,808	$0	$0	$(24,198)	$144,610
OWDA #8975	$1,079,150	$0	$0	$(110,684)	$968,466

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Wage Detail Report and:
   a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
   b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found no exceptions.
   c. We confirmed the payment was posted to the proper year. We found no exceptions.

2. We selected 3 new employees and Council Members from 2024 and 3 new employees and Council Members from 2023 and:
   a. We inspected the employees'/Council Members' personnel files for the Retirement system, Federal, & State tax withholding authorization.
   b. We agreed the items in a above to the Employee General Information Report.

   We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2024. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 15, 2025	December 26, 2024	$1,093	$1,093
State income taxes	January 15, 2025	December 26, 2024	$493	$493
Village of Perrysville income tax	January 31, 2025	December 26, 2024	$140	$140
OPERS retirement	January 31, 2025	December 26, 2024	$3,213	$3,213

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Export Report for the year ended December 31, 2024 and 10 from the year ended 2023 and determined whether:
   a. The disbursements were for a proper public purpose. We found no exceptions.
   b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Export Report and to the names and amounts on the supporting invoices. We found no exceptions.
   c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found one payment in 2024 included amounts for monthly gas usage for Township-owned buildings in which a portion was improperly charged to the Sewer Fund in the amount $223 instead of to the Water Fund. We brought this to management's attention and a correction was made to the fund balances in 2025. However, because we did not inspect all non-payroll disbursements, our report provides no assurance regarding whether or not other similar errors occurred.
   d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). In 2023, we found 1 instance where the certification date was after the vendor invoice date, and there was also no evidence that a Then and Now Certificate was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a Then and Now Certificate is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Mayor's Court Transactions

1. We selected 5 cases from the court cash book and agreed the payee and amount posted to the:
   a. Duplicate receipt book.
   b. Docket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor)
   c. Case file.

The amounts recorded in the cash book, receipts book, and case file agreed, except a) we found three cases in 2023 and one in 2024 that had receipts issued by the Mayor's Court financial accounting software but a duplicate receipt was not issued; b) none of the dockets included the total fine paid to be able to compare the total fine paid to the judgment issued by the judge (i.e. mayor); and c) in one case the individual was unable to be located on the docket.

2. From the cash book, we selected 1 month from the year ended December 31, 2024 and 1 month from the year ended 2023 and determined whether:
    a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State, or other applicable government in the following month. We found no exceptions.
    b. The totals remitted for these 2 months per the cash book agreed to the returned, canceled checks. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023 for the General, Street Construction, Maint. and Repair fund, and Mayor's Court Computer fund as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.

2. We inspected the Cash Summary by Fund Report for the years ended December 31, 2024 and 2023 for negative cash fund balance. Ohio Rev. Code § 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.

2. We selected 5 public records requests from the engagement period and inspected each request to determine the following:
    a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
    b. The Village did not have any denied public records requests during the engagement period.
    c. The Village did not have any public records requests with redactions during the engagement period.

3. We inquired whether the Village had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

5. We inquired with Village management and determined that the Village did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).

6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.

8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
    a. Prepared – a file is created following the date of the meeting
    b. Filed – placed with similar documents in an organized manner
    c. Maintained - retained, at a minimum, for the engagement period
    d. Open to public inspection – available for public viewing or request.

    We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
    a. Executive sessions were only held at regular or special meetings.
    b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
    c. Formal governing board actions were adopted in open meetings.

    We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.

2. We inquired of the fiscal officer to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. The Fiscal Officer obtained the required training.

Village of Perrysville
Ashland County
Independent Accountant's Report on Applying Agreed-Upon Procedures

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards.* We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

Julian & Grube, Inc.

Julian & Grube, Inc.
April 28, 2025

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF PERRYSVILLE

ASHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.

Certified for Release 7/24/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov